

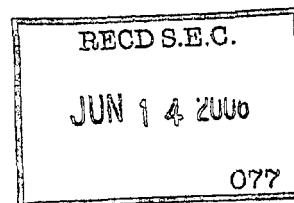


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1-9804

June 14, 2006



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Pulte Homes, Inc., 7.375% Senior Notes due June 1, 2046 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 14, 2006. Tentative listing date - June 16, 2006.

Sincerely,

PROCESSED

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THOMSON
FINANCIAL